

VACANCY ANNOUNCEMENT FOR SUPERVISORY AUDITOR, GS-0511-14

WITH THE DEPARTMENT OF STATE

IN WASHINGTON, DC

SALARY: \$88,369 - \$114,882

VACANCY IDENTIFICATION NUMBER: AR325581

OPENS: 5/12/2005

CLOSES: 5/26/2005

WHO MAY APPLY: All U.S. citizens.

Agency employment branding or marketing statement –

Be the Face of America to the World! Get ready for the challenge of a lifetime! U.S. Department of State employees do some of the most interesting work in the world overseas and in Washington, D.C.

Job Summary: The incumbent of the position serves as a Supervisory Auditor (Audit Manager) in the Office of Inspector General (OIG) of the Department of State. Responsibilities of the OIG include conducting and reporting on audits, inspections, investigations, and special inquiries of overseas and domestic Departmental entities.

Key Requirements:

U.S. Citizenship is required.

Application procedures are specific to this announcement.

Relocation expenses will not be paid.

A Top Secret security clearance is required.

Travel may be required.

Duties: The incumbent is responsible for supervising audit teams comprising a number of auditors and/or management analysts in carrying out individual audits that comprise the comprehensive audit program of the specific Division to which assigned. Major supervisory duties include: develop proposals and recommendations for consideration by the Division Director on specific subject matter areas that should be covered in audits; supervise development of a detailed audit plan for the audits assigned by the Division Director; provide continuous on-site leadership for the conduct of many of the assigned audits and make decisions in connection with specific problems and issues that may arise; ensure that audits, related system reviews, and internal control assessments are performed with technical proficiency, in a timely manner, and in accordance with applicable professional accounting and audit standards; recommend the expansion or conclusion of an audit based on judgments regarding existing findings; review and comment on work papers; oversee the preparation of audit reports to ensure that findings and recommendations are objective, factual, and in conformance with overall report-writing policies and standards; perform follow-up audits and special studies as may be assigned; and evaluate the performance of team members assigned to include recommending awards, promotions, or disciplinary actions, as appropriate.

Qualifications: Applicants must have a professional level knowledge of accounting and auditing, as evidenced by one of the following:

Completion of a bachelor's or graduate degree in accounting or auditing.

OR

Completion of a bachelor's degree in a field related to accounting, such as business administration, finance, or public administration that included or was supplemented by at least 24 semester hours in accounting or auditing. The 24 hours in accounting/auditing may include up to 6 hours of credit in business law.

OR

Completion of a combination of education and experience that included at least 4 years of experience in accounting, or an equivalent combination of accounting experience, college-level education, and training that provided professional accounting knowledge equivalent to a 4-year degree. In addition, applicant's background must also

include one of the following: a) Twenty-four semester hours in accounting or auditing courses of appropriate type and quality (i.e., includes upper level courses, the same as a bachelor's degree would require); or b) Certification as a Public Accountant or a Certified Internal Auditor.

IN ADDITION to meeting the basic educational requirements, applicants must have at least 1 full year of experience (equivalent to the GS-13 level in the federal service) managing and overseeing audits involving a wide range of qualitative and/or quantitative methods for the assessment and improvement of program effectiveness or financial performance related to organizational processes, functions and operations; providing authoritative advice and guidance to management on analytical, evaluative, and audit practices; planning, organizing, and directing multiple team study work; applying knowledge of accounting principles, auditing standards, and government auditing standards; developing and coordinating audit report recommendations; and producing written reports and analyses on audited programs and processes.

SELECTIVE FACTOR: Applicants must be a Certified Public Accountant.

Only education and experience obtained by the closing date of the announcement will be considered.

How you will be evaluated: Once the application process is complete, a review of your resume and supporting documentation will be made and compared against your responses to the occupational questionnaire. The numeric rating you receive is based on the degree to which your background matches the knowledge, skills and abilities required to perform the duties of this position.

VETERANS PREFERENCE: Five points may be added to the eligible ratings of veterans who: Entered the military service prior to October 15, 1976; served on active duty during the Gulf War between August 2, 1990 and January 2, 1992, regardless of where the person served; or, served in a military action for which they received a campaign badge or expeditionary medal. Medal holders and Gulf War veterans must have served continuously for at least 24 months or the full period for which called or ordered to active duty. Ten points may be granted to the eligible ratings of disabled veterans; Purple Heart recipients; spouses or mothers of a 100 percent disabled veteran; or the widows, widowers, or mothers of a deceased veteran.

How to Apply:

To apply for this position you will need to submit the occupational questionnaire, a resume, and other supporting documentation as stated in the *Required Documents* section of this announcement. Instructions for completing the occupational questionnaire are located in the *Required Documents* section. Submit your documents using one or a combination of the methods outlined below. Follow all instructions carefully.

Option 1- On-line Method - You are highly encouraged to submit all of your application materials using the on-line method since it is the most efficient way to process your application. The on-line method is available up until midnight Eastern Standard Time of the closing date of the announcement.

a. To start a new occupational questionnaire click this link **TAG:Online Questionnaire** or enter this URL into your web browser: <https://www.hr-services.org/usasonlineapp/usasonlineapp.aspx>. If using the URL address, scroll down to "Create a New Application for this Job" on the left hand of the screen, enter AR325581 in the Vacancy Identification Number box, and click the "Submit" button. When you have completed the questionnaire, click the "Finish" button. On the next screen, click the "Submit" button. If you wish to finish completing your questionnaire at a later time, click the "Save" button at the top or bottom of each of the questionnaire pages and click the "Logout" button.

b. After the questionnaire is submitted you will receive a notice that indicates the submission was successful. Please print this notice as proof of your questionnaire submission.

c. Press the "To upload a resume for this position click here" button to upload your other application materials.

d. At the Document Upload screen, select from the drop down menu the type of document you are uploading and the file type. Click the "Browse" button and attach the file you want to submit. Please make sure you select the

correct document type (label) for the file you upload. For example, select "transcript" as the document type if you are uploading a transcript.

e. Click the "Upload" button to submit the document. You will receive an "Upload Successful" acknowledgement when the file has been received. Repeat the upload steps for each of your additional application materials. If you are unable to upload your application materials, please see Option 2 or 3.

NOTE 1: The USAJOBS web site provides a "Create a Resume" feature that you may use to develop and submit a resume for this position in lieu of uploading your resume from your personal computer. Your completed resume on USAJOBS can be attached to this vacancy announcement and submitted electronically. To do this, scroll down to the end of this vacancy announcement. Click on the "Apply Online" icon. Then follow the USAJOBS web site instructions.

After you complete and submit the online resume, you will receive a "Confirmation of Submission" message stating that your online resume has been successfully submitted. If you do not receive this message, please submit again as this indicates that your resume has not been received. Please print the confirmation message as proof of submission of your resume.

NOTE 2: If you wish to return to any part of the on-line application process (i.e., questionnaire or uploading other application materials), click on the above link or insert the above URL address into your web browser. Scroll down to "Work on an Application I Have Already Started" on the right hand of the screen, enter your SSN and last name in the appropriate boxes, and click the "Login" button. Once you are logged in, the top of the screen will display the Vacancy ID for all incomplete questionnaires and, if applicable, the bottom portion of the screen will display any Vacancy IDs for which a resume or supporting documentation has not yet been submitted. To finish the particular application process, select the adjacent button and click "OK".

Option 2 - Fax Method

If you are unable to complete the occupational questionnaire on-line, you may complete and fax in a hard copy version of the questionnaire. To obtain a hard copy of the questionnaire form, enter this URL into your web browser: http://www.opm.gov/forms/pdf_fill/OPM1203fx.pdf and print out the OPM Form 1203-FX. Use the instructions found in *Required Documents* for completing the questionnaire.

The questionnaire and/or your other application materials may be faxed in; however, you **MUST** use a cover page when faxing your materials. To access and print a copy of the cover page insert this URL into your browser: <http://staffing.opm.gov/pdf/usascovers.pdf>. The Vacancy ID number (AR325581), your SSN, name, address and phone number and the number of pages should be written accurately and neatly on the cover page. If the information is inaccurate or incomplete you may not receive consideration for this position. **The fax number to submit your documents is: 1-478-757-3144.**

It is recommended that you keep the confirmation copy of your facsimile transmission.

Option 3 - Mail method

You may mail any of your application materials to the Raleigh Service Branch if you are unable to complete any portion of the on-line or fax filing method. To submit the occupational questionnaire by mail, follow the instructions under Option 2 - Fax method to obtain a hard copy of the questionnaire (Form 1203-FX). Use the instructions found in *Required Documents* for completing the questionnaire.

Please make sure that you include a cover page with any of application materials you mail to our office. Follow the directions in Option 2 - Fax method to obtain a copy of the cover page. Include the Vacancy Identification Number (AR325581), your SSN, name, address and phone number, and the number of pages you are submitting in the appropriate blocks on the cover page. Make sure you write accurately and neatly on the cover page. If the information is inaccurate or incomplete you may not receive consideration for this position.

Mail your materials to:
OPM, Raleigh Service Branch
4407 Bland Rd., Suite 200

Raleigh, NC 27609
ATTN: AR325581

Required Documents:

All application materials must be received by the closing date of this announcement. Exception: Mailed application materials must be postmarked by the closing date. The following documents are required:

- **Occupational Questionnaire**
- **Resume** - Please ensure that your resume contains the basic information outlined in the Applying for a Federal Job link: <http://www.opm.gov/forms/pdfimage/of0510.pdf>
- **Transcript** - education must be from an educational institution accredited by an accrediting agency recognized by the U.S. Department of Education.
- **Veterans' Preference Documentation, if applicable** (e.g., DD214 or statement of service, VA letter, SF-15 - see *Other Information* section for further details)

Instructions for completing the occupational questionnaire: Use the following instructions in completing the questionnaire. Be sure to double check your answers before submission.

Enter your **social security number** and Vacancy Identification Number **AR325581** in the appropriate boxes.

1. **Job Title: Supervisory Auditor**
2. **Biographic Data:** All biographic information is required.
3. **E-mail Address:** Optional
4. **Work Information:** Optional
5. **Employment Availability:** Indicate your availability for full time, part time, and temporary employment. Also indicate your availability for travel. You may omit the other employment questions.
6. **Citizenship:** A response to the citizenship question is required.
- 7-8. **Background and Other Information:** Leave these questions blank.
9. **Languages:** Leave this section blank.
10. **Lowest Grade:** Please enter 14.
- 11-13. **Miscellaneous information, special knowledge, and test location:** Leave these questions blank.
14. **Veterans' Preference Claim:** If you are not entitled to veteran preference, mark "No preference claimed." Except for disabled veterans, (1) those who entered active duty on or after October 15, 1976, and before September 8, 1980, must have an authorized campaign badge; **OR**, (2) those who enlisted after September 7, 1980, or entered on active duty (through means other than enlistment) on or after October 14, 1982, must have: (a) completed at least 24 months of continuous, active duty service **AND** have served in a campaign or expedition for which a campaign medal has been authorized; **OR**, (b) have served at least one day during the period 08/02/90 through 01/02/92 **AND** have 24 months of continuous, active duty service, or been a reservist activated during that period. Persons who retired from military service at the rank of major, lieutenant commander, or higher are not entitled to veterans' preference except as disabled veterans.
15. **Date of Active Duty:** If you have military experience, enter your dates of active duty military service.
16. **Availability Date:** You may omit availability date if you can begin work immediately; otherwise, provide the date you will be available for employment.

- 17-19. **Service Computation Date, Other Date, and Job Preference:** Leave these questions blank.
20. **Occupational Specialties:** Enter 001
21. **Geographic Availability:** Enter 0675.
22. **Career Transition Assistance Plan:** Indicate if you are requesting consideration for either the Career Transition Assistance Plan (CTAP) or the Interagency Career Transition Assistance Plan (ICTAP).
- 23-24. **Job Related Experience and Personal Background Information:** Leave this section blank.
25. **Occupational Questions:** Respond to the following questions. Mark only one response for each question.
1. **This section will be used to determine if you possess the educational background needed to qualify for this position. From the descriptions below, choose the letter beside the statement that BEST describes your education relevant to this position. Darken the oval corresponding to that letter in Section 25, number 1, on the Form C. SELECT ONE LETTER ONLY. FAILURE TO RESPOND TO THIS QUESTION WILL RESULT IN YOUR BEING RATED INELIGIBLE.**
- A. I have completed a bachelor's or graduate degree in accounting or auditing.
- B. I have completed a bachelor's degree in a field related to accounting, such as business administration, finance, or public administration that included or was supplemented by at least 24 semester hours in accounting or auditing. The 24 hours in accounting/auditing may include up to 6 hours of credit in business law.
- C. I have completed a combination of education and experience that included at least 4 years of experience in accounting, or an equivalent combination of accounting experience, college-level education, and training that provided professional accounting knowledge equivalent to a 4-year degree. In addition, applicant's background must also include one of the following: a) Twenty-four semester hours in accounting or auditing courses of appropriate type and quality (i.e., includes upper level courses, the same as a bachelor's degree would require); or b) Certification as a Public Accountant or a Certified Internal Auditor.
- D. My background does not match any of the above choices.
2. **This section will be used to determine if you possess the additional experience needed to qualify for this position. From the descriptions below, choose the letter beside the statement that BEST describes your background relevant to this position. Darken the oval corresponding to that letter in Section 25, number 2, on the Form C. SELECT ONE LETTER ONLY. FAILURE TO RESPOND TO THIS QUESTION WILL RESULT IN YOUR BEING RATED INELIGIBLE.**
- A. I have at least 1 full year of experience (equivalent to the GS-13 level in the federal service) managing and overseeing audits involving a wide range of qualitative and/or quantitative methods for the assessment and improvement of program effectiveness or financial performance related to organizational processes, functions and operations; providing authoritative advice and guidance to management on analytical, evaluative, and audit practices; planning, organizing, and directing multiple team study work; applying knowledge of accounting principles, auditing standards, and government auditing standards; developing and coordinating audit report recommendations; and producing written reports and analyses on audited programs and processes.
- B. I do NOT have 1 year of experience as described above.
3. **Applicants for this position must be a Certified Public Accountant. From the descriptions below, choose the letter beside the statement that BEST describes your background relevant to this position.**

Darken the oval corresponding to that letter in Section 25, number 3, on the Form C. SELECT ONE LETTER ONLY. FAILURE TO RESPOND TO THIS QUESTION WILL RESULT IN YOUR BEING RATED INELIGIBLE.

- A. I am a Certified Public Accountant.
- B. I am NOT a Certified Public Accountant.

The following criteria will be used to evaluate your level of knowledge, skill, or ability in certain areas required for this position. For each item, choose the statement from the list below (A-E) that best reflects your level of experience and/or training in that area. Darken the oval corresponding to that statement in Section 25, on the form. Please select only one letter for each item.

- A - I have not had education, training or experience in performing this task.**
 - B - I have had education or training in performing this task, but have not yet performed it on the job.**
 - C - I have performed this task on the job. My work on this task was monitored closely by a supervisor or senior coworker to ensure compliance with proper procedures.**
 - D - I have performed this task as a regular part of a job. I have performed it independently and normally without assistance from a supervisor or senior coworker.**
 - E - I have instructed or assisted other workers in the performance of this task due to my expertise in this area.**
4. Develop proposals and recommend audits, evaluation and reviews of complex programs, functions and operations.
 5. Determine overall scope, objectives, techniques, and methodologies, which will achieve maximum impact with available resources, for the conduct of assigned audits, evaluations, and reviews.
 6. Supervise the development of detailed plans and guides on areas, activities, and programs not previously reviewed.
 7. Oversee/lead broad audits, evaluations, and reviews of complex programs and operations to assess efficiency, effectiveness, and compliance.
 8. Oversee and monitor the work of an audit team, including making work assignments, coordinating team efforts, ensuring completion of milestones and timeliness, ensuring successful accomplishment of overall objectives, and focusing team efforts on the significance of results.
 9. Provide authoritative advice and guidance to management on analytical, evaluative, and audit practices.
 10. Communicate verbally with colleagues, senior management, and other senior officials to effectively communicate complex issues to various audiences, and to successfully justify and defend audit/review findings and recommendations.
 11. Prepare reports, briefings, testimony, etc., communicating complex issues, findings, recommendations, and other information to audiences at various levels, including senior management and external officials.
 12. Review and edit written products prepared by staff ensuring grammatical and logical organization, use of plain language, sound analyses of relevant issues, objective and factual reporting, a positive tone, and the appropriate use of tables, lists, graphics, and white space.

13. Analyze and evaluate on a quantitative/qualitative basis the effectiveness and efficiency of program operations in meeting established goals and objectives, to include identifying significant control weaknesses, questioned costs (unallowable and/or unsupported), and funds put to better use.
14. Ensure decisions are based on sufficient information and data, conclusions are supported by sufficient evidence, and recommendations are workable, address problems uncovered during audits, evaluations, and reviews, and result in the most efficient and economical practices and operations possible.
15. Prepare synopses of audit/review findings and activities in support of external reporting requirements.
16. Prepare justifications and recommend priorities for long-range planning and annual work plans.
17. Advise management about fraud and other serious problems, abuses, program weaknesses, and trends disclosed by audits, evaluations and review, and recommend corrective actions.
18. Produce thorough and timely products within competing priorities of a variety of assignments, audits, and requests.
19. Lead a diverse workforce, foster a high standard of ethics, and foster workforce diversity.

Review audit documentation to evaluate:

20. adherence to the plan and prescribed policies and standards
21. overall quality and effectiveness of work products
22. performance of staff members
23. Review work of subordinates and accept, amend, or reject their work.
24. Plan work to be accomplished by subordinates and set priorities and schedules for completion of work.
25. Evaluate performance of subordinates and give advice, counsel, feedback, or instructions to individual employees on both work and administrative matters.
26. Initiate recommendations for staff awards, promotions, or disciplinary actions, as appropriate.
27. Identify developmental and training needs of employees and provide or make provision for such development and training.

Apply knowledge of:

28. Generally Accepted Accounting Principles
29. Generally Accepted Auditing Standards
30. Government Auditing Standards

What to Expect Next:

Applicants will receive notification advising them of their rating and if they were referred to the hiring agency for consideration. If your name is referred to the hiring official, you may be contacted directly by that office for a possible interview.

Benefits:

The Federal government offers a number of exceptional benefits to its employees. The following Web addresses are provided for your reference to explore the major benefits offered to most Federal employees.

Flexible Spending Accounts - The Federal Flexible Spending Accounts Program (FSAFeds) allows you to pay for certain health and dependent care expenses with pre-tax dollars. For additional information visit: <https://www.fsafeds.com/fsafeds/index.asp>

Health Insurance - The Federal Employees Health Benefits Program offers over 100 optional plans. For additional information visit: <http://www.opm.gov/insure/health/index.asp>

Leave - Most Federal employees earn both annual and sick leave. For additional information visit: <http://www.opm.gov/oca/leave/index.asp>

Life Insurance - The Federal Employees' Group Life Insurance Program (FEGLI) offers: Basic Life Insurance plus three types of optional insurance, for additional information visit: <http://www.opm.gov/insure/life/index.asp>

Long Term Care Insurance - The Federal Long Term Care Insurance Program (FLTCIP) provides long term care insurance for Federal employees and their parents, parents-in-law, stepparents, spouses, and adult children. For additional information visit: <http://www.ltcfeds.com/>

Retirement Program - Almost all new employees are automatically covered by the Federal Employees Retirement System (FERS). FERS is a three-tiered retirement plan. The three tiers are: Social Security Benefits, Basic Benefit Plan, Thrift Savings Plan. For additional information visit: <http://www.opm.gov/retire/index.asp>

This link provides an overview of the benefits currently offered to Federal employees. <http://www.usajobs.opm.gov/ei61.asp>

Other Information:

1. CAREER TRANSITION ASSISTANCE PROGRAM (CTAP) - If you are currently an employee of the Department of State you may be entitled to special selection priority under the Department's Career Transition Assistance Program (CTAP). To receive this priority consideration you must:

- Have a Reduction-in-Force (RIF) separation notice, a proposed notice of removal for declining a directed reassignment or transfer of function outside the local commuting area, a Certificate of Expected Separation or other official certification issued by the Department indicating the position is surplus. For example, a notice of position abolishment or a notice stating your eligibility for discontinued service retirement.
- Hold a position at GS-15 or below (or equivalent) and be (a) a current career or career-conditional competitive service employee in tenure group 1 or 2; (b) an excepted service employee serving on an appointment without time limit who has been given noncompetitive appointment eligibility and selection priority by statute for positions in the competitive service; or (c) an employee serving on a Schedule A or B excepted appointment, provided that the position to which applying has the same appointing authority (i.e., Schedule A or B) of the position from which being separated.
- Submit proof of your eligibility for the CTAP program with your application. For example, a copy of a notice of proposed removal for declining a transfer of function outside the commuting area or for declining a directed reassignment or a notification issued by the Department indicating that your position is surplus.
- Be applying for a position that is **at or below** the grade level of the position from which you will or may be separated. The position for which you are applying must not have greater promotion potential than the position from which you will or may be separated.
- Have a current (or last) performance rating of record of at least fully successful or equivalent. Your rating of record must be submitted with your application package.
- Be currently employed by the Department and be (a) in the same commuting area as the announced position or (b) occupying a position beyond the local commuting area. An eligible employee occupying a position outside of the local commuting area of the position will not receive priority consideration over an eligible displaced or surplus employee in the same commuting area as the announced position.
- File your application within the timeframes stated in the vacancy announcement and meet all the application criteria (e.g., submit all required documentation, etc.).

- Be physically qualified, with reasonable accommodation where appropriate, to perform the essential duties of the position.
- Meet the basic qualification (including selective placement factors) and eligibility requirements for the position, including any medical qualifications, suitability, security, and minimum educational and experience requirements.
- Meet any special qualifying condition(s) that OPM has approved for the position.
- Be able to satisfactorily perform the duties of the position upon entry.
- Be rated well-qualified for the position. To be considered well-qualified applicants must earn a score of at least 85 which distinguishes well-qualified candidates from minimally qualified candidates on the rating criteria developed for the position.

2. THE INTERAGENCY CAREER TRANSITION ASSISTANCE PROGRAM (ICTAP) - If you are a displaced Federal employee you may be entitled to receive special priority selection under ICTAP. To receive this priority consideration you must:

- Be a displaced Federal employee. The following categories of candidates are considered displaced employees. You must submit a copy of the appropriate documentation such as RIF separation notice, letter from OPM or your agency documenting your priority consideration status with your application package.
 - Current or former career or career-conditional (tenure group I or II) competitive service employees who: (1) Received a specific RIF separation notice within the last year; or (2) Separated because of a compensable injury, whose compensation has been terminated, and whose former agency certifies that it is unable to place; or (3) Retired with a disability and whose disability annuity has been or is being terminated; or (4) Upon receipt of a RIF separation notice retired on the effective date of the RIF and submits a Standard Form 50 that indicates "Retirement in lieu of RIF"; or (5) Retired under the discontinued service retirement option; or (6) Received a formal notice of proposed separation for declining a transfer of function or directed reassignment outside the local commuting area; or
 - Former Military Reserve or National Guard Technicians who are receiving a special Office of Personnel Management (OPM) disability retirement annuity under section 8337(h) or 8456 of title 5 United States Code.
- Be applying for a position at or below the grade level of the position from which you are or have been separated. The position must not have a greater promotion potential than the position from which you were separated.
- Have a current (or last) performance rating of record of at least fully successful or equivalent. This must be submitted with your application package. (This requirement does not apply to candidates who are eligible due to compensable injury or disability retirement.)
- Occupy or be displaced from a position in the same local commuting area of the vacancy for which you are requesting priority consideration.
- File your application by the vacancy announcement closing date and meet all the application criteria (e.g., submit all required documentation, etc.).
- Be rated well qualified for the position. To be considered well qualified, you must earn the score cut-off of 85 which distinguishes well-qualified candidates from minimally qualified candidates on the rating criteria developed for the position.

3. If you are a veteran with preference eligibility and are claiming 5-point veterans' preference, you must attach a copy of your DD-214 or other proof of eligibility. If you are still on active duty, you may submit a statement of service from your unit which states the date you entered active duty, the date you are separating, and the campaign medals you have received. If you are claiming 10-point veterans' preference, you must attach an SF-15, "Application for 10-Point Veterans' Preference" plus the proof required by that form. Letters from the Veterans

Administration documenting compensable service connected disability must be dated within the past 12 months. For more information on veterans' preference consult the Vets Info Guide at: <http://www.opm.gov/veterans/html/vetsinfo.asp>.

4. If you are a male applicant who was born after 12/31/59 you must certify at the time of appointment that you are registered with the Selective Service System or are exempt from having to do so under Selective Service law, otherwise you will not be eligible for appointment.

5. Appointed individuals will have to serve a one-year probationary period unless excepted by regulation.

6. More than 1 selection may be made from this announcement if additional identical vacancies in the same title, series, grade and unit occur.